

IN THE CLAIMS

Please amend claims 1-3 and 5-8 by rewriting same to read as follows.

--1. (Twice Amended) An audio processing apparatus comprising:

112 2<sup>nd</sup> 4<sup>th</sup>  
 first filter means for processing the n-  
channel audio signals in accordance with predetermined  
finite impulse response characteristics and for  
 converting n-channel ( $n \geq 1$ , positive integer) audio  
 signals supplied from at least one signal source into  
 two-channel signals;

B1  
 a pair of second filter means to which  
 the two-channel [output] signals output from the first  
 filter means are respectively supplied for providing an  
 uncorrelated processing [for] by setting different delay  
 times [for] corresponding to respective  
predetermined transfer functions [of] to the two-channel  
 [input] signals; and

an output unit for respectively supplying  
 signals output from the pair of second filter means to  
 left and right loudspeaker units of a headphone.

--2. (Twice Amended) The audio processing apparatus  
 according to claim 1, wherein the pair of second filter  
 means each comprise a digital filter  
 providing uncorrelated processing by setting delay times

[for] corresponding to the respective predetermined transfer functions relating to reflective sound components using delay units having different delay times.

B 1  
cont

--3. (Twice Amended) The audio processing apparatus according to claim 1, wherein the pair of second filter means each comprise a digital filter providing uncorrelated processing by setting delay times [for] corresponding to the respective predetermined transfer functions relating to reflective sound components using a delay unit for outputting a plurality of delay times, a multiplier for setting each delay time output to an arbitrary value, and an adder for adding each multiplier output.

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B 2

--5. (Twice Amended) The audio processing apparatus according to claim 1, further comprising detection means for detecting a [direction of] rotational movement of the head of a listener wearing the headphone, wherein the uncorrelated processing of the respective predetermined transfer functions [of] in the pair of second filter means [are made variable] is varied depending on an output from the detection means.

--6. (Twice Amended) The audio processing apparatus according to claim [1] 5, wherein the detection means for detecting the [direction] rotational of movement of the head of the listener wearing the headphone is a piezoelectric vibration gyro, and the uncorrelated processing corresponding to the respective predetermined transfer functions [of] in the pair of second filter means [are made variable] is varied depending on an output from the piezoelectric vibration gyro.

B2  
cont

--7. (Twice Amended) The audio processing apparatus according to claim [1] 5, wherein the detection means for detecting the [direction of] rotational movement of the head of the listener wearing the headphone is a geomagnetic azimuth sensor, and the uncorrelated processing corresponding to the respective predetermined transfer functions [of] in the pair of second filter means [are made variable] is varied depending on an output from the geomagnetic azimuth sensor.

--8. (Twice Amended) An audio reproducing method comprising:

a first filtering and conversion process of filtering the n-channel audio signals in accordance with predetermined finite impulse response characteristics and of converting n-channel (n  $\geq$  1,